

825.0000 TAX RATE

See Aircraft

Annexation

825.0001 Special District May Exceed Maximum Tax Rate.

1. A special district which has a maximum property tax rate established by the enabling statute under which it is organized as provided in Revenue and Taxation Code section 2263(1) may exceed that rate under the provisions of section 2270 of the Code.
2. A special district which has made a promissory note prior to the effective date of section 2270 may exceed its property tax rate under the provisions of section 2270(1) in the amount required to pay installments of interest and principal falling due under the promissory note during the next fiscal year. OAG 2/26/76 (No. CV 75-271, Vol. 59, p. 109).